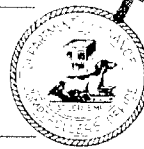




OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

December 14, 2010

Sister Mary Ann Nestel, Executive Director
Carondelet Community Betterment Federation, Inc
6408 Michigan
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2010-CDA36)

Dear Sister Nestel:

Enclosed is a report of our fiscal monitoring review of the Carondelet Community Betterment Federation, Inc., a not-for-profit organization, CDBG Program for the period January 1, 2009 through December 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Carondelet Community Betterment Federation, Inc. Fieldwork was completed on July 22, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Community Development Administration (CDA) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at 314-622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**CARONDOLET COMMUNITY BETTERMENT FEDERATION, INC
CONTRACT #09-10-81, #09-36-31 AND #09-HM-36-31
CFDA #14.218 AND #14.239**

FISCAL MONITORING REVIEW

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

PROJECT #2010-CDA36

DATE ISSUED: DECEMBER 14, 2010

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
CARONDOLET COMMUNITY BETTERMENT FEDERATION, INC.
FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**

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INTRODUCTION

Background

Contract Name: Carondelet Community Betterment Federation, Inc.

Contract Numbers: 09-10-81
09-36-31
09-HM-36-31

CFDA Numbers: 14.218 (09-10-81 and 09-36-31)
14.239 (09-HM-36-31)

Contract Periods: January 1, 2009 through December 31, 2009

Contract Amounts: \$12,500 (09-10-81)
\$190,000 (09-36-31)
\$50,000 (09-HM-36-31)

The contracts provided Community Development Block Grant (CDBG) funds to Carondelet Community Betterment Federation, Inc. (Agency) provide home repair assistance to senior and disabled citizens. In addition, these programs address the decaying housing stock by providing funding to low and moderate income homeowners through the Forgivable Loan Program

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Community Development Administration (CDA) requirements for the period January 1, 2009 through December 31, 2009 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on July 22, 2010.

Exit Conference

An exit conference was not required because there were no current observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-CDA4, issued April 22, 2009 contained no observations.

A-133 Status

According to a letter received from the Agency dated May 24, 2010, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2009, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.